

## State of Nevada Administration Division

Version Date: 6/11/2014

### **1993121 Business Tax - Documents and Reconciliations**

Description: These records document the business tax function. The records may include, but are not limited to: quarterly report to Budget Division, Legislative Counsel Bureau, internal distribution, and others as requested; fiscal records including deposit slips to State Treasurer and reconciliation tapes, and; related correspondence

Retention: Retain for a period of three (3) fiscal years from the fiscal year to which the records pertain.

Disposition: Destroy

### **1993119 Cash Bond Monthly Reconciliation**

Description: These records document the monthly reconciliation of monies deposited with the State Treasurer in lieu of a surety bond as a prerequisite for the issuance of a license or any provision of statute or regulation. These records may include, but are not limited to:

- \* Computer printouts, work papers and any other item used in the reconciliation of the Cash Bond Account or Unclaimed Cash Bond Account
- \* Cash Bond Tickler File
- \* Related correspondence

Retention: Retain the reconciliations for a period of three (3) fiscal years from the fiscal year to which they pertain or from the completion of the reconciliation, whichever is longer.

Disposition: Destroy Securely

### **1993070 Combined Sales / Use Tax Statistical Report**

Description: This record series consists of a statistical report of combined Sales and Use Tax. The report includes, but is not limited to data on:

- \* Current month taxable sales by county and business code
- \* Prior year and percent of change
- \* Fiscal YTD sales
- \* Prior year YTD taxable sales and percent change
- \* Permit fees
- \* Number of businesses
- \* Combined Sales and Use Tax collections

Retention: Retain for a period of three (3) fiscal years from the end of the fiscal year to which they pertain.

Disposition: Permanent: Transfer to State Archives

### **1993067 Governor's Special Orders**

Description: These records are orders, signed by the Governor of Nevada, to release confidential taxpayer information to an individual, a Nevada agency, or an agency of another state. The file may include, but is not limited to:

- \* Written request for information
- \* Copy of the order to release confidential information
- \* List of personnel authorized to request/release information
- \* Related correspondence

Retention: Retain these records for a period of six (6) calendar years from the date that the special order is signed by the governor.

Disposition: Destroy

### **1993054 Hearing Calendar and Schedules**

Description: This file contains calendars, schedules and agendas for public and closed hearings with the hearing officer or Tax Commission.

Retention: Retain these records for a period of one (1) calendar year from the month to which the schedule or calendar pertains.

Disposition: Destroy

## State of Nevada Administration Division

Version Date: 6/11/2014

### **1993066 Hearing Officer's Decisions**

Description: These records are the written decisions of the Hearing Officer following a hearing requested by a taxpayer concerning an assessment of the Audit or Revenue Divisions (See NRS 360.130(2)).

Retention: Retain these records for a period of three (3) fiscal year from the fiscal year in which the decision was served.

Disposition: Destroy

### **1993123 Internal Control Audits**

Description: Files created in conjunction with audits performed concerning internal functions, sections, or divisions. These are done to insure proper adherence to established internal controls.

Retention: Retain for a period of three (3) fiscal years from the fiscal year to which the audit pertains.

Disposition: Destroy

### **1993124 Internal Control Documentation**

Description: This record series consists of flow charts and narrative descriptions for internal procedures. These document all internal controls for workflow and methodology. Establishes checks and balances to prevent misuse or waste of funds or assets.

Retention: Retain for a period of six (6) calendar years from the date superseded or discontinued.

Disposition: Destroy

### **1993122 Legislative Audit Work File**

Description: These records document legislative audits of the Department of Taxation. The files may contain, but are not limited to:

- \* Inter-agency reports (copies)
- \* Write-ups
- \* Documentation for implementation of recommendations
- \* Written responses with supportive documentation
- \* Related correspondence

Retention: Retain for a period of three (3) fiscal years from the completion and resolution of the legislative audit.

Disposition: Destroy Securely

### **1993071 Microfilm Unit Files**

Description: The Department of Taxation maintains certain records on microfilm for reference and research purposes, included are: Minutes of the Nevada Tax Commission and State Board of Equalization - 1913 to 1979; Sales and use tax account information - 1955 to present; Excise Tax records; Senior Citizen Tax Assistance - 1978 to 1987; Public Utilities and Rail Road Annual Valuations - 1959 to 1971; Personnel Jackets and Attendance Reports - 1955 to 1976; Field Batches and paper forms - 1981 to 1991; Cigarette and related reports - 1966 to 1988; Motor Fuel Dealer Reports - 1977 to current year; Motor Fuel Refunds - 1969 to current year; Liquor Tax reports - 1984 to current year; Audit Purged Dockets - dates not available.

Retention: Retain the microform record for the retention period required for the paper equivalent of each record series.

Disposition: Destroy Securely

### **1993125 Revenue Projections and Verifications**

Description: These records document the projection of future revenues and are used to verify the collection of prior fiscal year taxes. This record series consists of, but are not limited to:

- \* Revenue reports
- \* Final presentations
- \* Requests by the Department of Administration, Legislature, and Governor with responses
- \* Related correspondence

Retention: Retain for a period of three (3) fiscal years from the fiscal year to which the reporting pertains.

Disposition: Destroy

## State of Nevada Administration Division

Version Date: 6/11/2014

### **1993126 Statistical Studies**

Description: These records document special studies concerning taxes created at the request of the Legislature, Governor, Budget Office, or other interested parties. The records may include, but are not limited to:

- \* Reports
- \* Final presentations pertaining to existing or projected taxes and proposals for changes
- \* Related correspondence

Retention: Retain for a period of three (3) fiscal years from the fiscal year in which the study (report) is produced.

Disposition: Permanent: Transfer to State Archives

### **1993041 Supplemental City/County Relief Tax Distribution - SCCRT**

Description: This record series consists of program documentation for City-County Relief tax, (NRS 377.010 to 377.080). The records for each fiscal year include voucher payables with backup, formula calculation spreadsheets and statistical spreadsheets.

Retention: Retain these records for a period of three (3) fiscal years from the year to which they pertain.

Disposition: Destroy

### **1993118 TCD & Savings Passbook Monthly Reconciliations**

Description: This computer printout is a monthly listing of all active and inactive accounts in computer system. This record series may include, but is not limited to:

- \* Posting sheets
- \* Reconciliation log
- \* Related documentation

Retention: Retain for a period of three (3) fiscal years from the fiscal year to which the record series pertains.

Disposition: Destroy Securely

### **1993120 Undistributed Cash Analysis Report**

Description: This is a quarterly printout report of undistributed cash from the sales tax system and is used to identify credits due to taxpayer and unclaimed credits. Data may include, but is not limited to:

- \* Account and batch number
- \* Account balances
- \* Related data

Retention: Retain for a period of one (1) fiscal year from the fiscal year to which the report pertains.

Disposition: Destroy Securely